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<b>DEPARTMENTAL BUDGETS</b>	<b>2</b>
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<b>CAPITAL BUDGETS</b>	<b>3</b>
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<b>UTILITIES BUDGET</b>	<b>4</b>
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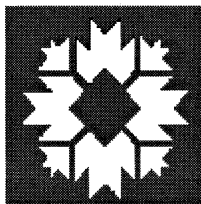
<b>BLOOMINGTON PUBLIC TRANSIT CORPORATION BUDGET</b>	<b>5</b>
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## City of Bloomington Office of the Controller

August 29, 2004

Members of the Common Council:

We are pleased to present the 2005 budget proposal for the City of Bloomington. The preparation of this budget has been especially challenging to our department heads and their staff, and I would like to thank them for their tireless efforts in bringing this document together.

Our challenges for 2005 include new restrictions imposed by the Indiana General Assembly in December of 2003. Local governments are no longer allowed to "bank" the difference between their requested property tax levy and the maximum possible property tax levy from one year to the next. The result for Bloomington is that we have lost the ability to collect over \$1.3 million in property taxes. Also limiting our ability to collect revenue is the relatively new growth factor quotient. In years past, local governments were allowed to increase property taxes on controlled funds by five percent. Our levy controlled funds are the General Fund, Parks General Fund, Cumulative Capital Improvement – Rate, Police Pension and Fire Pension. In 2002, the Indiana General Assembly tied the growth factor to the lesser of six percent or the six year average of non-farm personal income growth. For the 2005 budget the growth factor is only 4.4%.

Another challenge taken into consideration during the preparation of this budget is that in 2004, the City will receive \$476,619 less property tax revenue than budgeted. Our 2004 budgeted property levy was \$20,481,284. The budget order approved by the Department of Local Government Finance (DLGF) included a levy of \$20,005,417. The total shortfall for our levy controlled funds was \$424,427. We recently learned of a process by which we can petition to appeal for an increase in our 2005 in order to recover a portion of that shortfall.

If granted, this appeal would increase our levy by \$424,427 times the growth factor of 1.044, or \$443,102, to recoup the loss in our maximum levy authority PLUS \$424,427 for the 2004 shortfall itself. The total increase to our levy would be \$867,529. There is no guarantee that the appeal will be granted. The final determination is made by the Commissioner of the Department of Local Government Finance (DLGF).

We have included with the budget legislation submitted to the Common Council, Resolution 04-15 – Petition to Appeal for an Increase to the Maximum Levy. If Resolution 04-15 is adopted, it will be submitted to the DLGF. The Local Government Tax Control Board will meet later this year and will make a recommendation to the Commissioner of the DLGF. The decision of the Commissioner should be made by the end of the year. Based on our estimates, a property owner with a net assessed value of \$100,000 would see a property tax increase of approximately \$25 resulting from the appeal, if granted.

Reversing the trend of deficit budgeting in the levy controlled funds is another challenge that we face. Due to the limitations imposed by the state on property tax collections as described above, slow growth in other revenue collections, and declining cash balances in the General Fund, we have accepted the necessity of balancing the budget of our levy controlled funds. We have been able to achieve this goal by enacting the following:

- The budget for temporary employees has decreased by \$289,048 in the General Fund and Parks General Fund with a total decrease of \$412,409 in all appropriated funds. A portion of that total, \$41,760, is a shift of funding necessary to change status of three Sanitation employees from temporary to regular.
- The budget, unfortunately, does not include increases in compensation for our non-union employees. If our excess levy appeal is granted, giving increases to non-union employees will be the highest priority as a use for the additional funding.
- The budgets for travel & instruction have decreased by \$169,049 in the General Fund and Parks General Fund with a total decrease of \$192,349 in all appropriated funds. We have budgeted only for travel necessary for an employee to do their job, such as public safety training and legal instruction to maintain a law license.
- We have suspended replacement of computers for a year with a budget reduction of \$161,685 in all appropriated funds.
- We have reduced the budget for vehicle replacement by \$287,600 in the General Fund and Parks General Fund.
- We have eliminated four positions in CFRD, Controller's Office, Parks and Sanitation which are currently unfilled. The reduction in the budget is \$155,254 including benefits.
- We have asked department heads to look at their budgets for any opportunities for belt tightening. We have received unimaginable cooperation in finding cuts that would have minimal impact on our citizens. Also significant is that we have been able to reach our budget reduction goal without the loss of a single job.

Increases to the budget include:

- A projected 17% increase in Health Insurance Premiums.
- A projected increase of 20% in liability insurance premiums.
- Increases in fuel and utilities.
- Contractual pay increases for our Police Officers and AFSCME employees.
- Increases in Sanitation costs resulting from problems at the Monroe County landfill.

Furthermore, as a result of growth in our community, we have included requests for an additional police officer and a full time Neighborhood Enforcement Officer for our Housing and Neighborhood Department.

The combined budgets for the five levy controlled funds (General Fund, Parks General Fund, Cumulative Capital Improvement – Rate, Police Pension and Fire Pension) are \$32,057,034, a decrease of \$2,330,242. Our total appropriation request is \$48,820,045, a decrease of \$1,768,917. I have included in this year's budget book a section called "Summary Statement of General Fund and Fund Balance." I hope that this summary will give you a clear picture of the cash flow in the General Fund. The pages that follow are the budget comparisons, graphs and the Capital Budget Request.

Once again, I would like to convey my thanks to the people who worked so hard to provide you with this budget including the Controller's Office staff: Jeff McMillian, Tami Mitchner, Pat Stoffers, Alicia Terrell, Susan Truelock, Brad Underwood, and Sharon Williams. In addition, I would like to thank each of you for your contributions throughout the budget process.

Respectfully,



Susan Clark  
Controller

Tables and charts on the following pages:

Summary Statement of General Fund and Fund Balance

Budget Comparison, Pages 1 through 3

Various Graphs

2005 Capital Budget Request, Pages 1 through 2

Analysis of Changes in Proposed 2005 Budget Compared to Final Budget

## Summary Statement of General Fund and Fund Balance

	<u>Projected FY 2004</u>	<u>Projected FY 2005</u>
Beginning Balance at January 1	3,643,085	2,006,216
Current Year Revenue:		
Misc. Revenue	9,986,726	10,288,885
Property Taxes *	12,130,747	12,965,400
Total Current Year Revenue	<u>22,117,473</u>	<u>23,254,285</u>
Expenditures:		
Budgeted Expenditures	23,934,654	22,924,038
Additional Appropriations	108,997	-
Prior Year Encumbrances	370,612	-
Savings Identified	(659,921)	-
Net Projected Expenditures	<u>23,754,342</u>	<u>22,924,038</u>
Revenues Minus Expenditures	(1,636,869)	330,247
Total Uses	<u>23,754,342</u>	<u>22,924,038</u>
<b>Projected Year End Balance</b>	<b>2,006,216</b>	<b>2,336,463</b>
Net Increase (Decrease) in Fund Balance	(1,636,869)	330,247

\* Projected property tax revenue for 2005 does not include the pending appeal.

## Expenditure Budget Comparison General Fund

Department	2003 Budget	2003 Actual	2004 Budget	2005 Budget	\$ Change	% Change
Animal Shelter	677,054	625,035	782,931	760,206	(22,725)	-2.9%
Clerk	89,892	86,852	93,612	101,727	8,115	8.7%
Community & Family Resources	541,622	531,323	504,764	457,829	(46,935)	-9.3%
Controller	504,187	469,954	679,658	500,884	(178,774)	-26.3%
Council	261,401	253,204	273,674	270,714	(2,960)	-1.1%
Employee Services	369,010	321,010	386,266	310,098	(76,168)	-19.7%
Engineering	388,863	357,203	370,146	397,921	27,775	7.5%
Fire Department	6,246,583	6,170,222	6,614,902	6,721,522	106,620	1.6%
Housing & Neighborhood Developme	756,387	678,186	770,073	775,761	5,688	0.7%
Informational & Technology Services	1,301,624	1,254,766	1,309,849	1,120,782	(189,067)	-14.4%
Legal	556,413	532,928	590,314	548,187	(42,127)	-7.1%
Mayor	520,690	648,881	521,075	615,701	94,626	18.2%
Planning	843,599	755,368	844,416	792,427	(51,989)	-6.2%
Police Department	7,147,212	6,956,175	7,501,442	7,480,644	(20,798)	-0.3%
Public Works	1,931,722	1,645,669	1,871,532	1,639,635	(231,897)	-12.4%
Sanitation	820,000	820,000	820,000	430,000	(390,000)	-47.6%
<b>Fund Totals</b>	<b>22,956,259</b>	<b>22,106,776</b>	<b>23,934,654</b>	<b>22,924,038</b>	<b>(1,010,616)</b>	<b>-4.2%</b>

## Expenditure Budget Comparison Park General Fund

Department	2003 Budget	2003 Actual	2004 Budget	2005 Budget	\$ Change	% Change
<b>Fund Totals</b>	<b>6,192,263</b>	<b>5,668,466</b>	<b>6,270,179</b>	<b>5,210,543</b>	<b>(1,059,636)</b>	<b>-16.9%</b>

## Civil City Budget Comparison All Appropriated Funds

Fund	2003 Budget	2003 Actual	2004 Budget	2005 Budget	\$ Change	% Change
General	22,956,259	22,106,776	23,934,654	22,924,038	(1,010,616)	-4.2%
Park General	6,192,263	5,668,466	6,270,179	5,210,543	(1,059,636)	-16.9%
Other Operating Funds						
Parking Enforcement	1,358,496	1,223,646	1,866,121	2,084,361	218,240	11.7%
Police Education	25,000	23,572	25,000	25,000	-	0.0%
Police Dispatch Training	8,000	3,522	8,000	8,000	-	0.0%
Wireless Enhanced 911	-	225,172	161,105	161,599	494	0.3%
Sanitation	1,635,025	1,599,655	1,744,954	1,663,393	(81,561)	-4.7%
Special Non-Reverting Improvemm	55,000	181,854	55,000	93,200	38,200	69.5%
Telecommunications	296,583	367,492	339,485	380,722	41,237	12.1%
Pension Funds						
Fire Pension	1,830,733	1,476,797	1,929,541	2,023,544	94,003	4.9%
Police Pension	1,397,363	986,662	1,437,902	1,493,909	56,007	3.9%
Street & Highway Funds						
Alternative Transportation	175,000	117,046	175,000	185,000	10,000	5.7%
Cum. Cap. Improvement (Cig)	280,000	250,726	280,000	280,000	-	0.0%
Local Road & Street	1,757,912	1,478,850	1,722,912	1,661,875	(61,037)	-3.5%
Motor Vehicle Highway	3,096,324	2,744,312	3,283,140	3,355,498	72,358	2.2%
Cum. Cap. Improvement (Rate)	815,000	871,753	815,000	405,000	(410,000)	-50.3%
Capital Fund						
Cum. Cap. Development	902,606	897,597	896,406	1,111,953	215,547	24.0%
Internal Service Funds						
Risk Management	525,292	650,869	526,335	479,861	(46,474)	-8.8%
Fleet	1,180,456	1,111,900	1,235,971	1,278,539	42,568	3.4%
Bond & Lease Funds						
BMFC Parking Lease	361,000	361,000	361,000	187,000	(174,000)	-48.2%
BMFC Convention Center Lease	164,500	164,500	167,000	169,000	2,000	1.2%
BMFC Showers Lease	672,528	672,528	673,525	675,000	1,475	0.2%
BMFC Police Lease	230,500	230,500	232,500	234,500	2,000	0.9%
BMFC Street Lease	802,500	802,500	805,000	913,500	108,500	13.5%
BMFC Fire Station #2 Lease	189,000	189,000	191,000	189,000	(2,000)	-1.0%
1998 Street Bond	419,063	418,063	426,438	608,375	181,937	42.7%
1999 Park Golf Course Bond	119,130	119,130	121,130	128,913	7,783	6.4%
2000 Redevelopment Bond	251,918	251,918	252,689	253,967	1,278	0.5%
2001 Park Bond	669,195	668,595	651,975	634,755	(17,220)	-2.6%
<b>Gross Totals</b>	<b>48,366,646</b>	<b>45,864,398</b>	<b>50,588,962</b>	<b>48,820,045</b>	<b>(1,768,917)</b>	<b>-3.5%</b>
Internal Service Charges:						
Fleet	1,180,456	1,111,900	1,235,971	1,278,539	42,568	3.4%
Risk Management	450,292	506,433	476,335	429,861	(46,474)	-9.8%
Information Services	56,581	56,581	56,581	56,581	-	0.0%
Operating Transfers:						
Parking Enforcement	50,000	50,000	50,000	100,000	50,000	100.0%
Park and Recreation	120,000	120,000	120,000	120,000	-	0.0%
General Fund - Sanitation	820,000	820,000	820,000	430,000	(390,000)	-47.6%
<b>Net Totals</b>	<b>45,689,317</b>	<b>43,199,485</b>	<b>47,830,075</b>	<b>46,405,064</b>	<b>(1,425,011)</b>	<b>-3.0%</b>

## Civil City Budget Comparison By Category Appropriated Funds - with Adjustments

Department	2003 Budget	2003 Actual	2004 Budget	2005 Budget	\$ Change	% Change
100 - Personal Services	24,938,286	24,113,624	26,290,185	26,738,037	447,852	1.7%
200 - Supplies	3,284,929	2,746,753	3,409,421	3,105,524	(303,897)	-8.9%
300 - Other Services & Charges	13,093,334	11,943,735	13,859,925	13,796,905	(63,020)	-0.5%
400 - Capital Outlays	4,372,768	4,395,374	4,270,544	2,764,597	(1,505,947)	-35.3%
<b>Fund Totals</b>	<b>45,689,317</b>	<b>43,199,485</b>	<b>47,830,075</b>	<b>46,405,064</b>	<b>(1,425,011)</b>	<b>-3.0%</b>

### Components of Expense Categories

**100 Personal Services** - includes salaries & related employee benefits for all employees. Employee benefits include employee contributions to retirement account, group health and life insurance, unemployment and other similar benefits.

**200 Supplies** - includes articles and commodities, which are consumed or altered when used. Supplies include office supplies operating supplies, repair & maintenance supplies and other similar supplies.

**300 Other Services and Charges** - includes services other than personal services that are required by the City in carrying out its assigned functions. Types of services and charges includes professional services, printing, advertising, transportation, insurance, communication, utility services, rentals, debt service and other similar services and charges.

**400 Capital Outlays** - includes expenditures for (or additions to) assets such as land, buildings, improvements other than building, machinery and equipment that cost \$5,000 or more per item, and computers.

## Civil City Budget Comparison By Category Historical and Projected Revenues

Category	2000	2001	2002	2003	2004	2005
Taxes	24,772,501	27,117,916	28,657,668	28,136,268	29,081,924	31,271,074
Licenses & Permits	162,257	115,963	152,952	109,769	140,250	232,050
Intergovernmental	5,646,424	4,554,956	5,052,564	5,682,934	5,302,093	5,525,052
Charges for Services	5,326,877	4,524,135	4,470,950	4,423,922	4,840,697	5,635,995
Fines & Forfeitures	625,181	682,361	679,343	763,475	799,000	1,012,500
Miscellaneous	2,014,405	4,761,098	4,454,814	4,662,385	4,675,199	4,382,539
<b>Fund Totals</b>	<b>38,547,645</b>	<b>41,756,429</b>	<b>43,468,291</b>	<b>43,778,753</b>	<b>44,839,163</b>	<b>48,059,210</b>

### Components of Revenue Categories

**Taxes** include General Property Tax, Financial Institutions' Tax, Auto & Aircraft Excise, Wheel Tax, Surtax Excise, and County Option Income Tax (COIT).

**Licenses & Permits** include Housing Inspections, Planning Permits, Dog Licenses, as well as other licenses and permits.

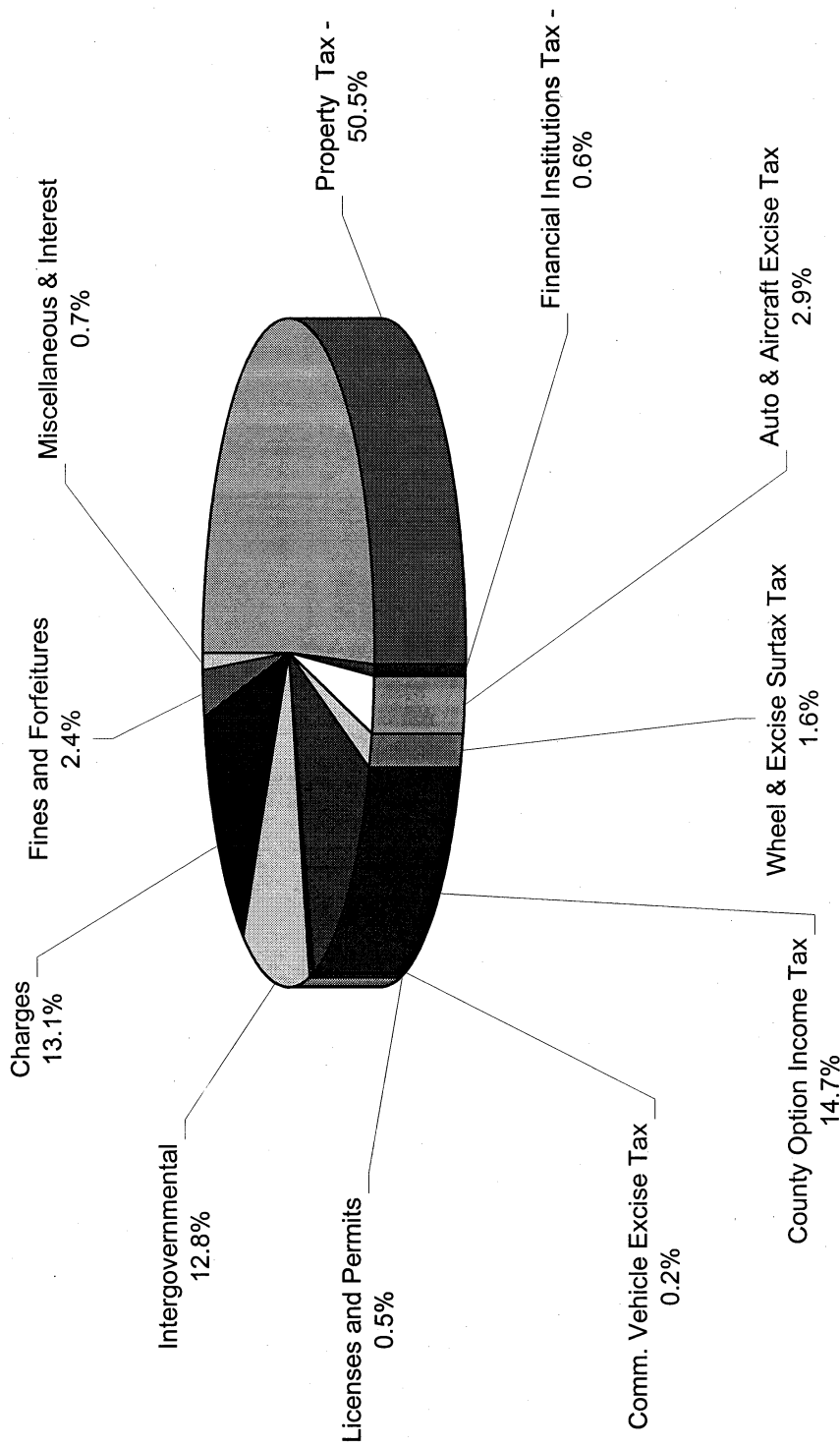
**Inter-Governmental** revenue include State and Federal Grants, ABC and Cigarette Taxes and County reimbursements.

**Charges for Services** include Cable TV receipts, Parks & Recreation receipts, 'In Lieu Of' revenue, and Parking receipts.

**Fines & Forfeitures** include ordinance violations, and Court Docket fees.

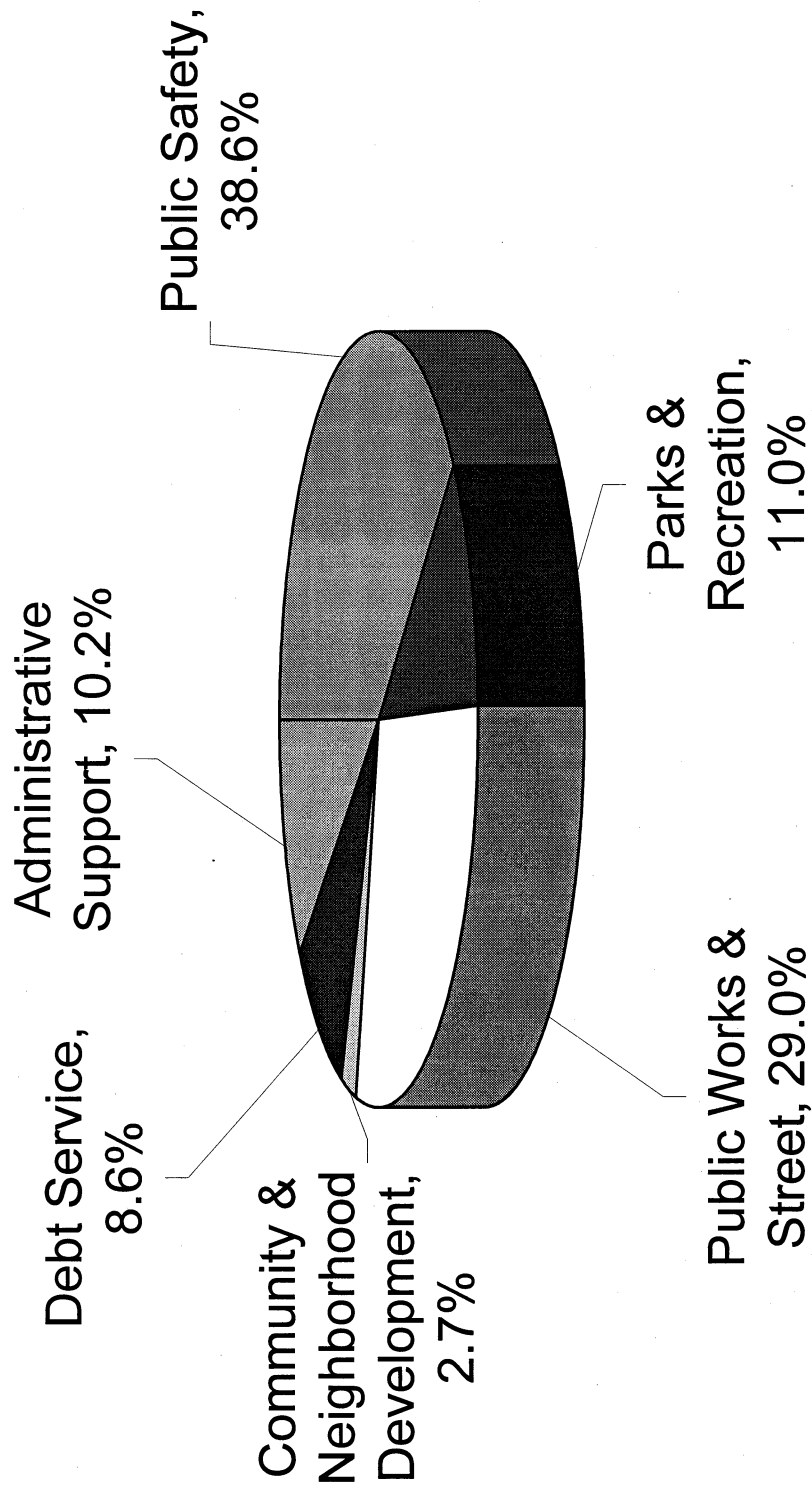
**Miscellaneous** revenue includes interest earned, sale of property, contributions, gifts, reimbursements, interfund transfers, refunds and Riverboat Revenue Sharing.

# 2005 Budgeted Revenue by Source (net of interfund transfers and charges)

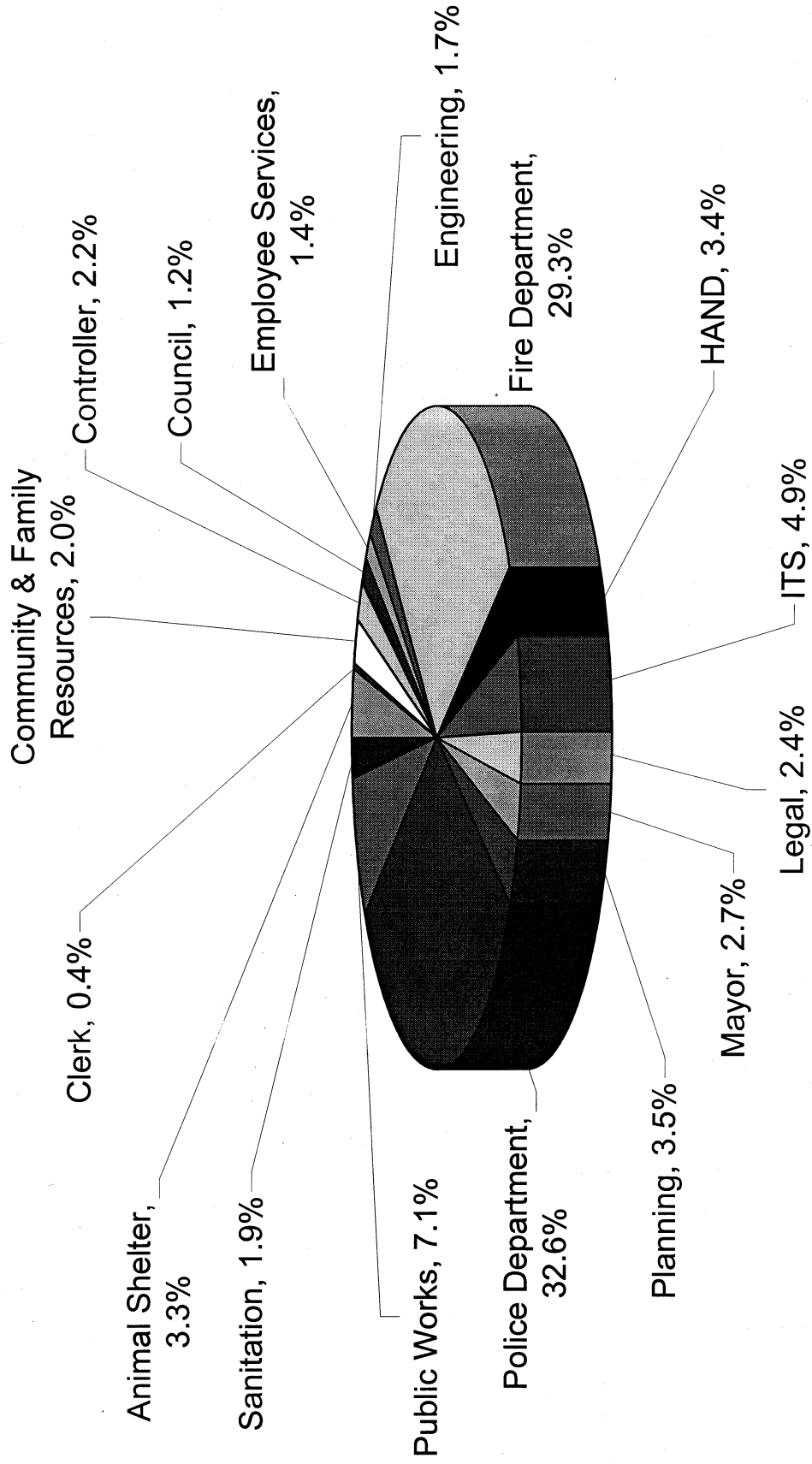


■ Property Tax - \$21,764,118	■ Financial Institutions Tax - \$260,069	□ Auto & Aircraft Excise Tax - \$1,259,832
■ Wheel & Excise Surtax Tax - \$700,000	■ County Option Income Tax - \$6,325,000	■ Comm. Vehicle Excise Tax - \$94,526
■ Licenses and Permits - \$232,050	■ Intergovernmental - \$5,525,052	■ Charges - \$5,635,995
■ Fines and Forfeitures - \$1,012,500	■ Miscellaneous & Interest - \$310,037	

## 2005 Budget Net Appropriated Funds by Service Area



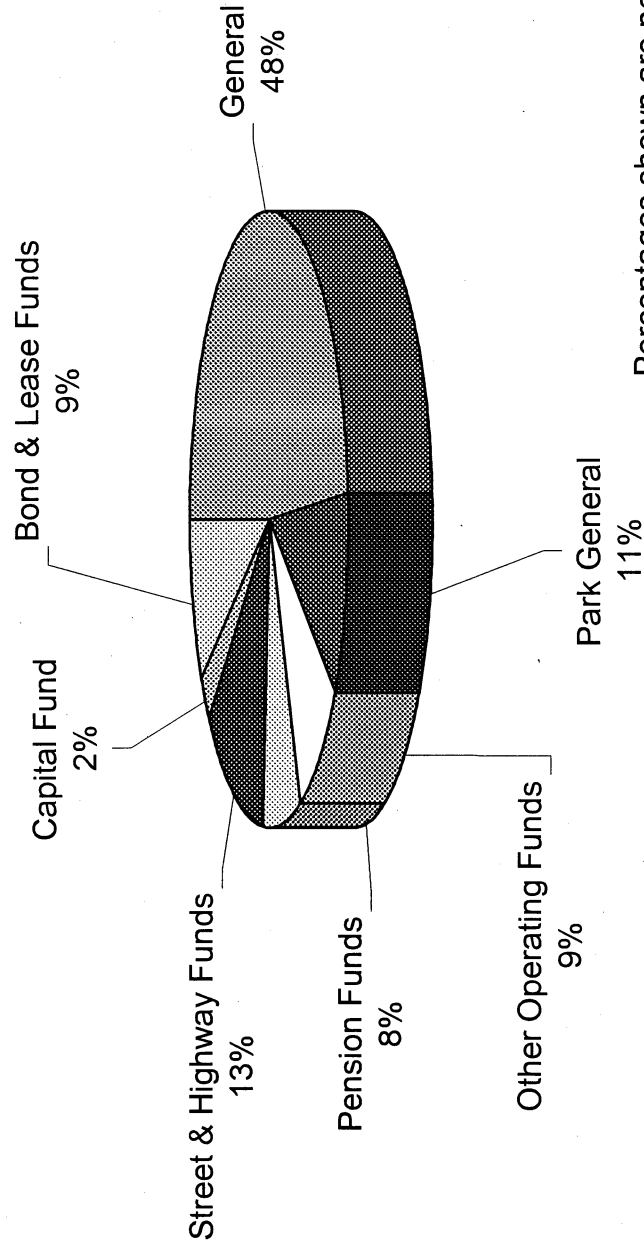
## 2005 General Fund Budgeted Expenditures



# City of Bloomington

## 2005 Budgeted Expenditures

(net of interfund transfers and charges)



Percentages shown are net of Internal Service Charges and Operating Transfers totaling \$2,414,981, which are generally appropriated twice in the City's budget.

**City of Bloomington**  
**2005 Capital Budget Request**

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<u>Department</u>	<u>Fund</u>	<u>Amount</u>	<u>Project</u>
Animal Shelter	General Fund	1,000	Computers
Clerk's Office	General Fund	1,000	Computers
Common Council	General Fund	1,000	Computers
Community & Family Resources	General Fund	1,000	Computers
Controller	General Fund	1,000	Computers and Printer
Employee Services	General Fund	1,000	Computers
Engineering	General Fund	1,000	Computers
Fire	General Fund	210,339	Lease for Medium Rescue, two vehicles and Pumper Lease
	General Fund	<u>1,000</u>	Computers
		<b>211,339</b>	
Fleet	Fleet	1,000	Computer
		<u>10,000</u>	Diagnostic Equipment and Heavy-duty truck software
		<b>11,000</b>	
H.A.N.D.	General Fund	1,000	Computers
ITS	General Fund	13,000	Computers & Servers
Legal	General Fund	1,000	Computers and printer
Mayor	General Fund	1,000	Computers
Parking Enforcement	Parking Fund	35,000	Crossing Flashers and RADAR speed boards
	Parking Fund	<u>1,000</u>	Computer
		<b>36,000</b>	
Parks	Parks Non-Reverting Fund	23,000	Zamboni Lease
	Parks Non-Reverting Fund	18,533	Mobile Stage Lease
	Parks General Fund	27,819	Annual ESG improv to facilities
	Parks General Fund	31,804	Annual ESG pymt for improvements
	Parks General Fund	8,800	Copier Lease
	Parks General Fund	47,219	Lights Lease (Winslow Park)
	Parks General Fund	<u>5,000</u>	Computers
		<b>162,175</b>	
Planning	General Fund	1,000	Computers

**City of Bloomington**  
**2005 Capital Budget Request**

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<u>Department</u>	<u>Fund</u>	<u>Amount</u>	<u>Project</u>
Police	General Fund	101,600	Replacement of non-serviceable squad cars and expansion of fleet
	General Fund	<u>1,000</u>	Computers
		<b>102,600</b>	
Public Works	General Fund	1,000	Computers
	Cum Capital Development	480,000	Multi-Use Paths
	Cum Capital Development	140,000	Facilities Improvements
	Cum Capital Development	11,803	Lease Purchase for Fleet Service Truck (2002)
	Cum Capital Development	39,000	Phones, Copiers, etc.
	Cum Capital Development	100,000	Motor Equipment
	Alternative Transportation	185,000	Sidewalks
	Cum Capital Improvement	20,000	Facilities Improvements
	Cum Capital Improvement	<u>100,000</u>	Signals at Bloomfield/ Basswood, & signal and bridge at 1st St
		<b>1,075,803</b>	
Risk	Risk Management Fund	<b>1,000</b>	Computer
Sanitation	Sanitation	<u>29,979</u>	Lease Purchase for Split Packer (2002)
		<b>29,979</b>	
Street Department	Local Road & Street Fund	650,000	Country Club Intersection- ROW
	Local Road & Street Fund	15,551	Lease Purchase for Aerial Truck (2002)
	Local Road & Street Fund	250,000	Vehicle Replacement
	Motor Vehicle Highway Fund	<u>1,000</u>	Computer
		<b>916,551</b>	
Telecommunications	Telecom Non-Reverting	<b>49,987</b>	Purchase of Equipment
Traffic	Local Road & Street Fund	23,696	Lease-Purchase
	Motor Vehicle Highway Fund	1,000	Computer
	Motor Vehicle Highway Fund	<u>160,000</u>	Signal Upgrades
		<b>184,696</b>	
<b>GRAND TOTAL</b>		<b>2,806,130</b>	

## Analysis of Changes in Proposed 2005 Budget Compared to Final Budget

Department / Fund	Increase (Decrease)	Explanation
<b>Animal Shelter</b>		
Final vs. Proposed	-	No change
<b>Clerk</b>		
Final vs. Proposed	-	No change
<b>Common Council</b>		
Final vs. Proposed	(825)	Decrease to Instruction
	(675)	Decrease to Travel
	<u>(1,500)</u>	
<b>Comm. &amp; Family Resources</b>		
Final vs. Proposed	-	No change
<b>Controller</b>		
Final vs. Proposed	-	No change
<b>Controller Bond Funds</b>		
Final vs. Proposed	-	No change
<b>Employee Services</b>		
Final vs. Proposed	-	No change
<b>Engineering</b>		
Final vs. Proposed	-	No change
<b>Fire</b>		
Final vs. Proposed	(2,982)	Retirement
	7,400	Increase to Travel
	22,100	Increase to Instruction
	<u>26,518</u>	

## Analysis of Changes in Proposed 2005 Budget Compared to Final Budget

Department / Fund	Increase (Decrease)	Explanation
<b>Fire Pension</b>		
Final vs. Proposed	<u>(1)</u>	Correction/Rounding
<b>Fleet</b>		
Final vs. Proposed	<u>-</u>	No change
<b>HAND</b>		
Final vs. Proposed	17,945	Change New Enf. Ofc. to Full Time
	<u>(9,830)</u>	Shift Salary Funding to Grants
	<u><u>8,115</u></u>	
<b>ITS</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Legal</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Mayor</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Parking</b>		
Final vs. Proposed	<u>39,676</u>	Add'l Enf. Ofc. w/ benefits and supplies
<b>Parks</b>		
Final vs. Proposed	12,915	Correction to Temp Line
	24,000	Correction to Water & Sewer Line
	<u>31,665</u>	Correction to Electrical Services Line
	<u><u>68,580</u></u>	
<b>Planning</b>		
Final vs. Proposed	<u>-</u>	No change

## Analysis of Changes in Proposed 2005 Budget Compared to Final Budget

Department / Fund	Increase (Decrease)	Explanation
<b>Police</b>		
Final vs. Proposed	394	Change in Professional Pay
	<u>(25,400)</u>	One vehicle to be paid from CCD Fund
	<u><u>(25,006)</u></u>	
<b>Police Education</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Wireless Enhanced 911</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Police Pension</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Public Works</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Alternative Transportation</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Cum. Cap. Improvement (Rate)</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Cum. Cap. Development</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Local Road &amp; Street</b>		
Final vs. Proposed	<u>-</u>	No change
<b>Street/Motor Vehicle Highway</b>		
Final vs. Proposed	<u>-</u>	No change

## Analysis of Changes in Proposed 2005 Budget Compared to Final Budget

Department / Fund	Increase (Decrease)	Explanation
<b>Cum Cap Improvement (Cig.)</b>		
Final vs. Proposed	-	No change
<b>Risk Management</b>		
Final vs. Proposed	-	No change
<b>Sanitation</b>		
Final vs. Proposed	-	No change
<b>Telecommunications N.R.</b>		
Final vs. Proposed	-	No change
<b>Traffic/Motor Vehicle Highway</b>		
Final vs. Proposed	-	No change
<b>Subtotal - General Fund</b>	<b>8,127</b>	
<b>Subtotal - Other Funds</b>	<b><u>108,255</u></b>	
<b>Total Increase (Decrease)</b>	<b><u><u>116,382</u></u></b>	



